

SACRAMENTO COUNTY

Audit Report

CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162,
Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 2001, through June 30, 2003



STEVE WESTLY
California State Controller

August 2005



STEVE WESTLY
California State Controller

August 5, 2005

Mark Norris
Director of Finance
Sacramento County
700 H Street, Room 2720
Sacramento, CA 95814

Dear Mr. Norris:

The State Controller's Office audited the costs claimed by Sacramento County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2001, through June 30, 2003.

The county claimed \$2,692,400 for the mandated program. Our audit disclosed that \$2,584,389 is allowable and \$108,011 is unallowable. The unallowable costs occurred primarily because the county overstated indirect costs and understated services and supplies costs. The State paid the county \$1,100,080. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,484,309, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/ams

cc: Vincent J. Adeszko
Supervising Deputy District Attorney
Sacramento County
Julie Valverde
Assistant Auditor-Controller
Sacramento County
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Sacramento County for the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 2001, through June 30, 2003. The last day of fieldwork was March 29, 2005.

The county claimed \$2,692,400 for the mandated program. Our audit disclosed that \$2,584,389 is allowable and \$108,011 is unallowable. The unallowable costs occurred primarily because the county overstated indirect costs and understated services and supplies costs. The State paid the county \$1,100,080. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,484,309, contingent upon available appropriations.

Background

Chapter 1399, Statutes of 1976, established the Child Abduction and Recovery mandated program, based on the following laws:

- *Civil Code* Section 4600.1 (repealed and added as *Family Code* Sections 3060–3064 by Chapter 162, Statutes of 1992);
- *Penal Code* Sections 278 and 278.5 (repealed and added as *Penal Code* Sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- *Welfare and Institutions Code* Section 11478.5 (repealed and added as *Family Code* Section 17506 by Chapter 478, Statutes of 1999; last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child;
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [COSM]) determined that this legislation imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted *Parameters and Guidelines* on January 21, 1981 (last amended on August 26, 1999). In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 2001, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Sacramento County claimed \$2,692,400 for Child Abduction and Recovery Program costs. Our audit disclosed that \$2,584,389 is allowable and \$108,011 is unallowable.

For fiscal year (FY) 2001-02, the State paid the county \$1,100,000. Our audit disclosed that \$1,393,416 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$293,416, contingent upon available appropriations.

For FY 2002-03, the State paid the county \$80. Our audit disclosed that \$1,190,973 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,190,893, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on May 6, 2005. Mark Norris, Director of Finance, responded by letter dated June 30, 2005 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Sacramento County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original Signed by:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

Schedule 1— Summary of Program Costs July 1, 2001, through June 30, 2003

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2001, through June 30, 2002</u>				
Salaries and benefits	\$ 935,810	\$ 935,810	\$ —	
Services and supplies	92,715	243,366	150,651	Finding 1
Travel and training	27,005	27,005	—	
Total direct costs	1,055,530	1,206,181	150,651	
Indirect costs	414,564	194,087	(220,477)	Finding 1
Total direct and indirect costs	1,470,094	1,400,268	(69,826)	
Less offsetting savings/reimbursements	(6,151)	(6,852)	(701)	Finding 2
Total program costs	<u>\$ 1,463,943</u>	1,393,416	<u>\$ (70,527)</u>	
Less amount paid by the State		(1,100,000)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 293,416</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Salaries and benefits	\$ 810,151	\$ 810,151	\$ —	
Services and supplies	40,871	126,026	85,155	Finding 1
Travel and training	36,361	36,361	—	
Total direct costs	887,383	972,538	85,155	
Indirect costs	341,074	221,576	(119,498)	Finding 1
Total direct and indirect costs	1,228,457	1,194,114	(34,343)	
Less offsetting savings/reimbursements	—	(3,141)	(3,141)	Finding 2
Total program costs	<u>\$ 1,228,457</u>	1,190,973	<u>\$ (37,484)</u>	
Less amount paid by the State		(80)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,190,893</u>		
<u>Summary: July 1, 2001, through June 30, 2003</u>				
Salaries and benefits	\$ 1,745,961	\$ 1,745,961	\$ —	
Services and supplies	133,586	369,392	235,806	Finding 1
Travel and training	63,366	63,366	—	
Total direct costs	1,942,913	2,178,719	235,806	
Indirect costs	755,638	415,663	(339,975)	Finding 1
Total direct and indirect costs	2,698,551	2,594,382	(104,169)	
Less offsetting savings/reimbursements	(6,151)	(9,993)	(3,842)	Finding 2
Total program costs	<u>\$ 2,692,400</u>	2,584,389	<u>\$ (108,011)</u>	
Less amount paid by the State		(1,100,080)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,484,309</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable indirect costs, and understated services and supplies costs claimed

For the audit period, the county claimed unallowable indirect costs totaling \$339,975, and understated allowable services and supplies costs by \$235,806.

The county prepared departmental indirect cost rate proposals (ICRPs) for the District Attorney department and claimed indirect costs based on indirect cost rates of 44.30% for fiscal year (FY) 2001-02 and 42.10% for FY 2002-03. Unallowable indirect costs occurred because the ICRPs included indirect costs that are not allocable to the mandated program. During our audit fieldwork, the county submitted revised ICRPs. The revised ICRP methodology properly allocates direct and indirect costs of the District Attorney department. The allowable indirect cost rates based on the revised ICRPs are 20.74% and 27.35% for FY 2001-02 and FY 2002-03, respectively.

The following table shows the indirect cost audit adjustment.

	Fiscal Year		Total
	2001-02	2002-03	
Allowable salary and benefit costs	\$ 935,810	\$ 810,151	
Allowable indirect cost rate	× 20.74%	× 27.35%	
Allowable indirect costs	194,087	221,576	
Indirect costs claimed	(414,564)	(341,074)	
Audit adjustment	<u>\$ (220,477)</u>	<u>\$ (119,498)</u>	<u>\$ (339,975)</u>

The revised ICRPs resulted in understated services and supplies costs, because costs that the county previously identified as department-wide indirect costs were subsequently identified as direct costs allocable to the mandated program. Understated services and supplies costs totaled \$150,651 for FY 2001-02 and \$85,155 for FY 2002-03.

Parameters and Guidelines states that costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. In addition, *Parameters and Guidelines* states:

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Furthermore, *Parameters and Guidelines* states that indirect costs are eligible for reimbursement using the procedures provided in Office of Management and Budget (OMB) Circular A-87. OMB Circular A-87 states that costs are allocable to a particular cost objective in accordance with the relative benefits received.

Recommendation

We recommend that the county exclude District Attorney department costs allocable to a particular fund center or program from the departmental indirect cost pool. In addition, we recommend that the county claim only those costs allocable to the mandated program.

County's Response

The county agreed to the audit adjustment. The county states that it will use the revised ICRP methodology for future mandated cost claims filed by the District Attorney's Office.

SCO's Comment

The finding and recommendation remain unchanged. The District Attorney's Office revised ICRPs comply with OMB Circular A-87.

**FINDING 2—
Understated offsetting
reimbursements**

The county understated offsetting reimbursements by \$3,842 for the audit period.

The county's records show that the California Office of Criminal Justice Planning (OCJP) reimbursed the county for various travel and training costs claimed. These reimbursements totaled \$701 for FY 2001-02 and \$916 for FY 2002-03. In addition, the county's records show that the county received restitution payments totaling \$2,225 for FY 2002-03. The county did not report the OCJP reimbursements and restitution payments as offsetting reimbursements on its mandated cost claims.

Parameters and Guidelines specifies that reimbursement for this mandate received from any source shall be identified and deducted from the claim.

Recommendation

We recommend that the county deduct offsetting reimbursements from claimed costs.

County's Response

The county agreed with the finding.

SCO's Comment

The finding and recommendation remain unchanged.

**Attachment—
County's Response to
Draft Audit Report**

Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller



County of Sacramento

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Mark Norris, Department Director

June 30, 2005

Jim L. Spano, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Subject: **MANAGEMENT RESPONSE TO THE DRAFT AUDIT REPORT FOR THE CHILD
ABDUCTION AND RECOVERY PROGRAM, JULY 1, 2001, THROUGH JUNE 30, 2003**

Dear Mr. Spano:

Enclosed please find the management response to the draft audit report of the legislatively mandated Child Abduction and Recovery Program for the period July 1, 2001, through June 30, 2003.

If you have any questions, please call Julie Valverde at (916) 874-7248.

Sincerely,

Mark Norris
Director of Finance

Enclosures

cc: Julie Valverde, Assistant Auditor-Controller
Vincent J. Adeszko, Assistant Chief Deputy District Attorney
Mark Holmes, Department of Finance
Pat Marion, Department of Finance

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COUNTY OF SACRAMENTO

Management Response to the Audit of the Legislatively Mandated Child Abduction and Recovery Program—July 1, 2001-June 30, 2003

Finding 1-Unallowed Indirect Costs, and Understated Services and Supplies.

Management Response:

We agree to the audit adjustment in Finding 1.

The over claimed costs were due primarily to Sacramento County inadvertently double claiming certain District Attorney costs during the years under audit. We have agreed to change the methodology used for indirect cost rate proposals and the methodology used for calculating direct non-salary and benefit costs for the Sacramento County District Attorney Office for SB90 to resolve State concerns.

New Indirect Cost Rate Proposal Methodology for Sacramento County District Attorney Office for SB90:

A department-wide indirect cost rate proposal is prepared that allocates the cost of all fund centers with indirect positions that benefit the entire department. Allowable non-salary and benefit costs by fund center are pro-rated between direct and indirect using salary and benefits as the allocation basis. (Please see Attachment 1 and 2 for agreed upon department-wide indirect cost rate proposals for 2001/02 and 2002/03.)

New Methodology for Calculating Direct Non-Salary and Benefit Costs for Sacramento County District Attorney Office for SB90:

Most direct SB 90 activities within the Sacramento County District Attorney Office occur in Fund Center 5805812, the State Target Offenders unit. All applicable Fund Center 5805812 unit costs are reported as direct, since they do not benefit the rest of the department.

For Fund Center 5805812, non-salary and benefit costs other than travel and training costs (including countywide cost plan costs) are pro-rated to programs based on salary and benefits and reported as direct. (Please see Attachment 3 and 4 for the agreed upon methodology for calculating direct non-salary and benefits other than travel and training costs for 2001/02 and 2002/03.) Travel and training costs within Fund Center 5805812 are directly identified to programs whenever possible. If the travel and training benefits all programs within Fund Center 5805812, the costs are pro-rated based on salary and benefits and reported as direct.

Application of New Indirect Cost Rate Proposal Methodology and New Methodology for Calculating Direct Non-Salary and Benefit Costs for Sacramento County District Attorney Office:

Sacramento County is agreeing to the new indirect cost rate proposal methodology and the new methodology for calculating direct non-salary and benefit costs for the District Attorney's Office in order to resolve State concerns. It is Sacramento County's intention to continue with the new indirect cost rate proposal methodology and the new methodology for calculating non-salary and benefit costs in the foreseeable future for SB 90 Claims for the District Attorney's Office. However, it may be necessary to change the methodologies should there be an organization re-structure to Fund Center 5805812, or if there are new mandates that are not part of Fund Center 5805812. Sacramento County is not agreeing to the methodologies at this time for any other departments.

It is Sacramento County's understanding that the State has agreed to accept the new indirect cost rate proposal methodology and the new methodology for calculating non-salary and benefit costs for the Sacramento County District Attorney's Office if used on future SB 90 claims, as long as future organization re-structures to Fund Center 5805812 or new mandates that are not part of Fund Center 5805812 have not made the methodologies obsolete.

Finding 2-Understated Offsetting Reimbursements

We agree with Finding 2.

Sacramento County District Attorney's Office
SB 90
FY 2001-02 Indirect Cost Rate

	All BU excluding BFS		BFS		Total Costs
	Indirect	Direct	Indirect	Direct	
BU 5801					
Indirect salaries benefiting all but BFS	673,259				673,259 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	1,326,741		708,450		2,035,191 ³
Direct salaries		355,319			355,319 ⁴
Total salaries	2,000,000	355,319	708,450		3,063,769
Benefits @ 33.9355%	678,710	120,579	240,416		1,039,705
Total salaries and benefits (A)	2,678,710	475,898	948,866		4,103,474
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	1,556,847	276,588	551,474		2,384,909 ⁵
Total BU 5801	4,235,557	752,486	1,500,340		6,488,383
BU 5806					
Indirect salaries benefiting all but BFS	112,760				112,760 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-				- ³
Direct salaries		428,488			428,488 ⁴
Total salaries	112,760	428,488			541,248
Benefits @ 33.9355%	38,266	145,410			183,676
Total salaries and benefits (A)	151,026	573,898			724,924
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	27,793	105,612			133,405 ⁵
Total BU 5806	178,819	679,510			858,329
BU 5807					
Indirect salaries benefiting all but BFS	35,907				35,907 ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-				- ³
Direct salaries		1,706,838			1,706,838 ⁴
Total salaries	35,907	1,706,838			1,742,745
Benefits @ 33.9355%	12,185	579,224			591,409
Total salaries and benefits (A)	48,092	2,286,062			2,334,154
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	11,308	537,526			548,834 ⁵
Total BU 5807	59,400	2,823,588			2,882,988
BU 5814					
Indirect salaries benefiting all but BFS	-				- ²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	59,267		31,647		90,914 ³
Direct salaries		2,194,877			2,194,877 ⁴
Total salaries	59,267	2,194,877	31,647		2,285,791
Benefits @ 33.9355%	20,113	744,842	10,740		775,695
Total salaries and benefits (A)	79,380	2,939,719	42,387		3,061,486
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	92,310	3,418,550	49,291		3,560,151 ⁵
Total BU 5814	171,690	6,358,269	91,678		6,621,637

Sacramento County District Attorney's Office
SB 90
FY 2001-02 Indirect Cost Rate

	All BU excluding BFS		BFS		Total	Total Costs
	Indirect	Direct	Indirect	Direct		
BU 5833						
Indirect salaries benefiting all but BFS	95,355				95,355	²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	17,516		9,406		27,022	³
Direct salaries		2,960,653			2,960,653	⁴
Total salaries	112,871	2,960,653			3,073,524	
Benefits @ 33.9355%	38,337	1,004,712	9,406		3,083,030	
Total salaries and benefits (A)	151,308	3,965,365	12,598		4,129,271	
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	33,404	875,440	2,781		911,625	⁵
Total BU 5833	184,712	4,840,805	15,379		5,040,896	
BU 5834						
Indirect salaries benefiting all but BFS	869,238				869,238	²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-		-		-	³
Direct salaries		819,125			819,125	⁴
Total salaries	869,238	819,125			1,688,363	
Benefits @ 33.9355%	294,980	277,974			572,954	
Total salaries and benefits (A)	1,164,218	1,097,099			2,261,317	
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	534,592	503,771			1,038,363	⁵
Total BU 5834	1,698,810	1,600,870			3,299,680	
BU 5835						
Indirect salaries benefiting all but BFS	41,311				41,311	²
Indirect salaries benefiting all DA dept. (35% BFS, 65% other) ¹	-		-		-	³
Direct salaries		1,000,181			1,000,181	⁴
Total salaries	41,311	1,000,181			1,041,492	
Benefits @ 33.9355%	14,019	339,416			353,435	
Total salaries and benefits (A)	55,330	1,339,597			1,394,927	
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	19,199	464,817			484,016	⁵
Total BU 5835	74,529	1,804,414			1,878,943	
Total BU 5801, 5806, 5807, 5814, 5833, 5834, 5835 indirect costs (B)	6,603,517					
Total BU 5801, 5806, 5807, 5814, 5833, 5834, 5835 direct salary and benefit costs (A)		12,677,638			40,452,320	
Salary and benefit costs for remaining BU		19,166,615			(3,980,947)	
Total direct salary and benefit costs excluding BFS (C)		31,844,253			36,471,373	100.00%
INDIRECT COST RATE FOR DA EXCLUDING BFS (B) / (C)		20.74%			(12,695,560)	34.81%
					23,775,813	65.19%

² Total BU indirect salaries benefiting all but BFS, per county

³ Total BU indirect salaries benefiting all DA, per county

⁴ Total BU salaries per expenditure report, less indirect salaries

⁵ Total BU materials/supplies and A-87 cost allocation costs per expenditure report and cost allocation plan

Sacramento County District Attorney's Office
SB 90
FY 2002/03 Indirect Cost Rate

	Indirect	Direct	DA Dept	Total	Benefits Salaries	9,437,753 = 29,127,969	32.4010%
BU 5801							
Indirect salaries benefiting entire department	2,764,986			2,764,986			
Direct salaries		336,774		336,774			
Total salaries	2,764,986	336,774		3,101,770			
Benefits @ 32.4010%	895,986	105,118		1,005,004			
Total salaries and benefits (A)	3,660,982	445,892		4,106,774			
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	2,463,174	300,012		2,763,186			
A-87 costs prorated to total salaries and benefits	229,090	27,903		256,993			
Total 5801	6,353,146	773,807		7,126,953			
BU 5806							
Indirect salaries benefiting entire department	151,668			151,668			
Direct salaries		394,765		394,765			
Total salaries	151,668	394,765		546,433			
Benefits @ 32.4010%	49,142	127,908		177,050			
Total salaries and benefits (A)	200,810	522,673		723,483			
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	24,871	64,734		89,605			
A-87 costs prorated to total salaries and benefits	6,207	16,154		22,361			
Total BU 5806	231,888	603,561		835,449			
BU 5814							
Indirect salaries benefiting entire department	98,414			98,414			
Direct salaries		2,267,529		2,267,529			
Total salaries	98,414	2,267,529		2,365,943			
Benefits @ 32.4010%	31,887	734,702		766,589			
Total salaries and benefits (A)	130,301	3,002,231		3,132,532			
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	129,087	2,974,248		3,103,335			
A-87 costs prorated to total salaries and benefits	10,192	234,838		245,030			
Total BU 5814	269,580	6,211,317		6,480,897			
BU 5831							
Indirect salaries benefiting entire department	36,432			36,432			
Direct salaries		1,564,936		1,564,936			
Total salaries	36,432	1,564,936		1,601,368			
Benefits @ 32.4010%	11,804	507,055		518,859			
Total salaries and benefits (A)	48,236	2,071,991		2,120,227			
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	8,000	343,644		351,644			
A-87 costs prorated to total salaries and benefits	811	34,856		35,667			
Total BU 5831	57,047	2,450,491		2,507,538			

BU 5533		162,612	162,612
Indirect salaries benefiting entire department			
Direct salaries	2,916,253	2,916,253	2,916,253
Total salaries	162,612	2,916,253	3,078,865
Benefits @ 32.4010%	52,688	944,895	997,583
Total salaries and benefits (A)	215,300	3,861,148	4,076,448
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	35,828	642,535	678,363
A-87 costs prorated to total salaries and benefits	4,383	78,606	82,989
Total BU 5533	255,511	4,562,289	4,837,800
BU 5534		821,051	821,051
Indirect salaries benefiting entire department			
Direct salaries	918,353	918,353	918,353
Total salaries	821,051	918,353	1,739,404
Benefits @ 32.4010%	268,029	297,556	563,955
Total salaries and benefits (A)	1,087,080	1,215,909	2,302,989
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	356,323	398,550	754,873
A-87 costs prorated to total salaries and benefits	40,957	45,811	86,768
Total BU 5534	1,484,360	1,660,270	3,144,630
BU 5535		220,194	220,194
Indirect salaries benefiting entire department			
Direct salaries	946,088	946,088	946,088
Total salaries	220,194	946,088	1,166,282
Benefits @ 32.4010%	71,345	306,542	377,887
Total salaries and benefits (A)	291,539	1,252,630	1,544,169
Services & supplies (SAC 1/20, 1/30 interest, 1/50, 1/60) costs prorated to total salaries and benefits	55,396	238,017	293,413
A-87 costs prorated to total salaries and benefits	8,202	35,243	43,445
Total BU 5535	355,137	1,525,900	1,881,027
Total BU 5501-5506-5514-5531-5533-5534-5535 indirect costs (B)		9,006,669	
Total BU 5501-5506-5514-5531-5533-5534-5535 direct salary and benefit costs (A)		12,372,474	
Salary and benefit costs for remaining BU		20,559,100	
Total direct salary and benefit costs (C)		32,931,574	
INDIRECT COST RATE FOR DA EXCLUDING BFS (B) / (C)		27.35%	
Total department sal and ben, other than "Part-Time Wages and OT"		Total salaries and benefits included above	
		Total salaries and benefits in remaining fund centers	

Attachment 3

Sacramento County District Attorney's Office Child Abduction and Recovery Program

Allowable Services and Supplies Costs (In Addition to Travel and Training) - FY 01-02

Budget Unit 5812 - State Targeted Offender Program

Description	Expense
Actual Services and Supplies (SAC 1/20)	\$ 811,287
Actual Other Charges (SAC 1/30)	\$ 18,794
Actual Intrafund Charges (SAC 1/60)	\$ 6,235
COWCAP	\$ 28,339
	<u>\$ 864,655</u>
Less travel and training costs:	
#2029	\$ (5,535)
#2031	\$ (22)
#2035	\$ (20,247)
#2039	\$ (360)
#2871	\$ (27,270)
	<u>\$ (53,434)</u>

**Total Non-Travel and Training Services &
Supplies to be allocated to Fund Center
5805812 Programs**

\$ 811,221

Direct salaries and related benefits claimed
Direct salaries and related benefits for BU 5812
(Source: Compass Report)

\$ 935,810
\$ 3,120,804

30%

\$811,221 x 30% = \$243,366 direct services and supplies (in addition to travel and training) allocable to Child Abduction.

Sacramento County District Attorney's Office
Child Abduction and Recovery Program

Allowable Services and Supplies Costs (In Addition to Travel and Training) - FY 02-03

Budget Unit 5812 - State Targeted Offender Program

Description	Expense
Actual Services and Supplies (SAC 1/20)	\$ 516,172
Actual Other Charges (SAC 1/30)	\$ 8,617
Actual Intrafund Charges (SAC 1/60)	\$ 7,484
COWCAP	\$ 56,961
	<u>\$ 589,234</u>
Less travel and training costs:	
#2029	\$ (3,966)
#2031	\$ -
#2035	\$ (4,195)
#2039	\$ (38)
#2871	\$ (55,928)
	<u>\$ (64,127)</u>

**Total Non-Travel and Training Services &
Supplies to be allocated to Fund Center
5805812 Programs**

\$ 525,107

Direct salaries and related benefits claimed

Direct salaries and related benefits for BU 5812

(Source: Compass Report)

\$ 810,151
\$ 3,320,455

24%

\$525,107 x 24% = \$126,026 direct services and supplies costs (in addition to travel and training) allocable to Child Abduction.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>